

### **REMARKS**

Claims 80 and 90-154 are pending in this application, with claims 80, 117, 147 and 149 being independent. Claims 149-154 have been added. No new matter has been introduced.

Applicants have added new claims 149-154, including new independent claim 149. New claim 149 recites calculating an unemployment insurance (UI) tax due by a first particular employer (associated with a first particular UI benefit claimant) to a federal or state government UI agency, communicating to a first user identified as the first particular employer an invoice requesting payment of the UI tax due by the first particular employer, updating a tax payment status of the first particular employer to reflect payment of the UI tax due, receiving a request for a UI benefit by the first particular claimant, and then, based on the updated tax payment status of the first particular employer and a benefit status of the first particular claimant, evaluating the request. For at least the reasons submitted in the response filed on July 15, 2010, applicants submit that claim 149 and its dependent claims are patentable over the art cited in the Office Action because neither Micciantuono (U.S. Patent Application Publication No. 2003/0225639), GAO ("UNEMPLOYMENT INSURANCE Increased Focus on Program Integrity Could Reduce Billions in Overpayments"), Box (U.S. Patent No. 7,194,426), Neu ("Sending your Government a Message"), New York ("Employer's Guide to Unemployment Insurance, Wage Reporting and Withholding Tax"), nor any proper combination of the five describes or suggests these features.

Moreover, new independent claim 149 further recites determining whether a second user that logs into the unemployment insurance management system is a claimant or a registered employer based on a user identifier submitted by the logging in second user. If the second user is determined to be a claimant, the second user is prompted to submit a request for an unemployment insurance benefit and if the second user is determined to be a registered employer, the second user is identified as a second particular employer and is prompted to provide information regarding employees of the second particular employer that will act as a basis for calculating a UI tax due by the second particular employer to the federal or state government unemployment insurance agency. Applicants submit that claim 149 and its dependent claims are also patentable over the art cited in the Office Action because neither Micciantuono, GAO, Box, Neu, New York, nor any proper combination of the five describes or suggests these features.

Specifically, Micciantuono does not describe or suggest a system that determines whether a logging in user is a UI benefit claimant or an employer based on a user identifier of the user. That is, Micciantuono's system is not a unified system that receives user identifiers from both claimants and employers and then has to determine whether the user identifier corresponds to a claimant or instead to an employer to determine whether or not to prompt the user to submit a UI benefit request or instead to submit employee information for calculating a UI tax that is due. Instead, Micciantuono's system receives social security numbers and benefit plan numbers from callers to its automated response system 2 that are already known to correspond to supplemental UI benefit claimants, and NOT to employers. GAO, Box, Neu and New York also do not describe or suggest these features.

Applicants submit that all claims are in condition for allowance.

Please apply any charges or credits to deposit account 06-1050.

Respectfully submitted,

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/ Roberto J. Devoto /

Roberto J. Devoto

Reg. No. 55,108

Fish & Richardson P.C.  
1425 K Street, N.W.  
11th Floor  
Washington, DC 20005-3500  
Telephone: (202) 783-5070  
Facsimile: (877) 769-7945